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FEB 26 2007

U.S. DISTRICT COURT E.D.N.Y.  
★ BROOKLYN OFFICE ★

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF NEW YORK

----- x  
UNITED STATES OF AMERICA

- against -

JOSEPH MERMELSTEIN,

Defendant.  
----- x

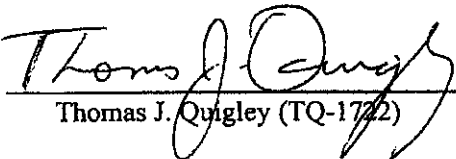
S2 05-CR-37 (SJ) (SMG)

**STIPULATION AND ORDER  
OF SUBSTITUTION OF COUNSEL**

IT IS HEREBY STIPULATED AND AGREED, by and among the undersigned, that Bracewell and Giuliani LLP, 1177 Avenue of the Americas, New York, New York 10036 is substituted as counsel of record for Defendant Joseph Mermelstein in the above-captioned matter in place and in stead of Winston & Strawn LLP, 200 Park Avenue, New York, New York 10166, and that Winston & Strawn LLP's appearance as counsel for defendant Joseph Mermelstein is withdrawn.

Dated: New York, New York  
January 17, 2007

WINSTON & STRAWN LLP

By:   
Thomas J. Quigley (TQ-1722)

200 Park Avenue  
New York, New York 10166  
(212) 294-6700

BRACEWELL AND GIULIANI LLP

By:  2/8/07  
Jonathan N. Halpern (JH-4787)

1177 Avenue of the Americas  
New York, New York 10036  
(212) 508-6100

SO ORDERED

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Honorable Sterling Johnson, Jr.  
United States District Judge